

## **Abstract**

This thesis focuses on the field of customs law of the European Union. It is divided into two parts, each of them is separately closed. The summary is reviewing overall contribution of the work, as well as determine the validity of the assumption formulated in the joint introduction, whether the two parts of this thesis are sufficiently related. The first section is general in content, its objective is to analyze the areas in which the customs law was formed and nowadays is implemented in. The second part, described in the text above as a special part is devoted to the application of international interpretative rules INCOTERMS which are used for interpretation of standardized delivery conditions.

In the introduction this part deals with defining the framework in which the EU customs law is implemented. Thus deals with the characteristics of the customs union and the internal market, as well as with issues of common commercial policy, which is further divided into chapters, which focus attention on the very foundations of the implementation of the common commercial policy, both in its objectives and principles and analysis of tools used for their implementation. Then one subchapter deals with sources of customs law of EU followed by the analysis of the legislation in this area. The content of the conclusion of general part is composed of the recapitulation of development in this area, evaluation of existing legislation and of attempt to outline the future development how analysis of current development is implying.

The second part focuses more closely on issues of international trade and within specifically on the use of standardized international delivery conditions and their interpretation according to the rules INCOTERMS 2010th. Attention is first paid to their characteristics and function, it is also analyzed the relationship of this subject to customs law of EU. Next subchapters deal with systematic division of parities. In the end, after the obligate detailed analysis of individual delivery terms follows an assessment pitfalls of using specific parities in certain cases. In conclusion of this section is carried out again an evaluation of current development of INCOTERMS, the impact of their application to the practice of international trade and is outlined the possible further development, especially the extension of the scope.